

Part A - District-Level Information

School District Name	Spencerport
BEDS Code	261001
School Year	2021-22

I) Contact Information

		Mailing Address	
Contact First & Last Name	Rick Wood	Street Address Line 1	71 Lyell Avenue
Title of Contact	Asst. Supt. for Business	Street Address Line 2	
Email Address	rwood@spencerportschools.org	City	Spencerport
Phone Number	5853495111	Zip Code	14559

II) Total Amount of District Spending Allocated to Individual Schools

	Funding Source				
	Total Spending	State/Local	Federal		
A) Total Major Operating Funds Spending					
General Fund Total Expenditures & Transfers	\$87,434,885	\$87,334,885	\$100,000		
Special Aid Fund Total Expenditures & Transfers	\$4,081,958	\$0	\$4,081,958		
School Food Services Fund Total Expenditures & Transfers	\$1,416,854	\$520,050	\$896,804		
Debt Service Fund Total Expenditures & Transfers	\$0	\$0	\$0		
Total Major Operating Funds Spending	\$92,933,697	\$87,854,935	\$5,078,762		
B) Exclusions for Non-Instructional Costs					
Interfund Transfers	\$104,000	\$104,000	\$0		
Debt Service	\$7,753,331	\$7,753,331	\$0		
School Food Services Fund	\$1,416,854	\$520,050	\$896,804		
Community Services	\$0	\$0	\$0		
Adult/Continuing Education	\$172,658	\$172,658	\$0		
Transportation	\$4,270,967	\$4,114,275	\$156,692		
Employee Benefits Allocated to Above Purposes (see IV below)	\$1,273,658	\$1,207,826	\$65,832		
Total Non-Instructional Cost Exclusions	\$14,991,468	\$13,872,140	\$1,119,328		
C) Exclusions for Tuition/Payments to Non-District Schools					
Charter School Tuition	\$96,632	\$96,632	\$0	8	\$12,079.00
Services Provided to Charter Schools	\$0	\$0	\$0	0	\$0.00
Other School Districts (Excl. Special Act Districts)	\$127,600	\$127,600	\$0	13	\$9,815.38
Prekindergarten Community-Based Organizations	\$0	\$0	\$0	0	\$0.00
BOCES Instructional Programs (Full-time Only)	\$2,721,765	\$2,721,765	\$0	27	\$100,806.11
SWD School Age-School Year Tuition	\$615,405	\$615,405	\$0	12	\$51,283.75
SWD Early Intervention Program Tuition	\$0	\$0	\$0	0	\$0.00
SWD - Preschool Education (§4410) Tuition	\$0	\$0	\$0	0	\$0.00
SWD - Summer Education (§4408) Tuition	\$405,000	\$0	\$405,000	15	\$27,000.00
State-Supported Schools for the Blind & Deaf (§4201) Tuition	\$0	\$0	\$0	0	\$0.00
Services Provided to Nonpublic Schools	\$153,857	\$153,857	\$0	190	\$809.77
Other Expenses for Pupils in Non-Traditional Settings	\$93,477	\$0	\$93,477	38	\$2,459.92
Employee Benefits Allocated to Above Purposes (see IV below)	\$0	\$0	\$0		
Total Tuition/Payments to Non-District Schools Exclusions	\$4,213,736	\$3,715,259	\$498,477		
Total Exclusions	\$19,205,204	\$17,587,399	\$1,617,805		
D) Projected 2021-22 Enrollment					
Total District K-12 Enrollment	3,535				
Total District Pre-K Enrollment	72				
Total Preschool Special Education Enrollment	0				
Total District Enrollment	3,607				
Total Funding Allocated to Individual Schools	\$73,728,493	\$70,267,536	\$3,460,957		
Total Allocated Funding per Pupil	\$20,440.39	\$19,480.88	\$959.51		

III) Central District Costs Included in School Allocations

	Funding Source			Total Staff	Total
	Total Spending	State/Local	Federal	(FTE Basis)	FTE Spending
A) General Support Costs					
Board of Education	\$25,318	\$25,318	\$0	0.0	\$0.00
Central Personnel	\$1,651,732	\$1,651,732	\$0	17.0	\$97,160.71
Operation and Maintenance of Plant	\$5,036,843	\$4,691,763	\$345,080	57.0	\$88,365.67
Other Central Services	\$1,859,608	\$1,774,033	\$85,575	1.0	\$1,859,608.00
Employee Benefits for General Support Staff (see IV below)	\$1,796,438	\$1,796,438	\$0		
Total General Support Costs	\$10,369,939	\$9,939,284	\$430,655	75.0	
Total General Support Costs per Pupil	\$2,874.95	\$2,755.55	\$119.39		
B) District Academic Support Costs					
Curriculum Development & Supervision	\$244,036	\$244,036	\$0	2.0	\$122,018.00
Research, Planning & Evaluation	\$452,559	\$452,559	\$0	5.2	\$87,030.58
In-Service Training	\$546,843	\$546,843	\$0	0.9	\$607,603.33
Committee on Special Education/Preschool Special Education	\$5,028	\$0	\$5,028	1.0	\$5,028.00
Summer Programming and Services	\$86,023	\$86,023	\$0	36.0	\$2,389.53
Other Districtwide Staff	\$2,523,371	\$2,523,371	\$0	26.8	\$94,155.63
Employee Benefits for District Academic Support Staff (see IV below)	\$1,572,501	\$1,570,137	\$2,364		
Total District Academic Support Costs	\$5,430,361	\$5,422,969	\$7,392	71.9	
Total District Academic Support Costs per Pupil	\$1,505.51	\$1,503.46	\$2.05		
C) Other Post-Employment Benefits (OPEB)					
Total OPEB per Pupil	\$4,637,028	\$4,637,028	\$0		
Total OPEB per Pupil	\$1,285.56	\$1,285.56	\$0.00		
Total Central District Costs Included in School Allocations	\$20,437,328	\$19,999,281	\$438,047		
Total Central District Costs per Pupil	\$5,666.02	\$5,544.57	\$121.44		
Total Funding Allocated to Individual Schools excl. Central Costs	\$53,291,165	\$50,268,255	\$3,022,910		
Total Allocated Funding per Pupil	\$14,774.37				

IV) District Average Fringe Rate for Allocation of Employee Benefits

Total Employee Benefits in General Fund & Special Aid Fund	\$24,206,173
Other Post-Employment Benefits	\$4,637,028
Total Employee Benefits for Active Employees	\$19,569,145
Total Personal Service in General Fund & Special Aid Fund	\$41,616,063
District Average Fringe Rate	47.023056938375%

Part B - Basic School-Level Information

BEDS Code	School Name	Local School Code	School Type	Grade Span		School Status				Projected Enrollment & Demographics						Projected Staffing (FTE Basis)									
				Lowest Grade	Highest Grade	Does this school serve its full planned grade span? (Y/N)	If no, is this school opening this year? (Y/N)	Is the school scheduled to close? (Y/N)	If so, what year?	K-12 Enrollment	Pre-K Enrollment	Preschool Special Ed Enrollment	K-12 FRPL Count	K-12 ELL Count	K-12 SWD Count	Classroom Teachers w/ 0-3 Years Experience	Classroom Teachers w/ More than 3 Years Experience	Para-professional Classroom Staff	Principals & Other Admin Staff	Pupil Support Services Staff	All Remaining Staff	Total Staff	Total Classroom Teachers	Total Non Teaching Staff	
261001060001	SPENCERPORT HIGH SCHOOL		Senior High School	9	12	Yes		No		1,139	0	0	372	27	138	6.1	97.2	20.0	5.0	15.1	10.0	153.4	103.3	50.1	
261001060002	WILLIAM C MUNN SCHOOL		Elementary School	Pre-K	5	Yes		No		322	18	0	145	42	48	0.5	39.1	18.7	1.0	7.6	2.0	68.9	39.6	29.3	
261001060003	LEO BERNABI SCHOOL		Elementary School	Pre-K	5	Yes		No		393	18	0	114	0	56	2.0	32.3	16.7	1.0	8.6	2.0	62.6	34.3	28.3	
261001060005	A M COSGROVE MIDDLE SCHOOL		Middle/Junior High School	6	8	Yes		No		845	0	0	326	22	137	3.7	74.8	18.0	3.0	9.3	6.0	114.8	78.5	36.3	
261001060006	TERRY TAYLOR ELEMENTARY SCHOOL		Elementary School	Pre-K	5	Yes		No		389	18	0	120	0	37	1.1	30.1	10.7	1.0	6.3	2.0	51.2	31.2	20.0	
261001060007	CANAL VIEW ELEMENTARY SCHOOL		Elementary School	Pre-K	5	Yes		No		447	18	0	159	27	43	2.6	39.7	25.0	1.0	8.2	2.0	78.5	42.3	36.2	
District Total										3,535	72	0	1,236	118	459	16.0	313.2	109.1	12.0	55.1	24.0	529.4	329.2	200.2	

Part C - Basic School-Level Allocations

BEDS Code	School Name	Local School Code	School Allocation by Object (excl. Central Costs)						School Allocation by Purpose (excl. Central Costs)						Funding Source by School			Per Pupil Allocation			Central District Costs	Total School Allocation w/ Central District Costs	Total School Funding per Pupil	
			Personal Service			BOCES Services	All Other	Total Allocation by Object	General Education		Special Education		Instructional Support			Total Allocation by Purpose	State & Local Funding	Federal Funding	Total Funding Source by School	State & Local Funding per Pupil				Federal Funding per Pupil
			Classroom Teachers	All Other Salaries	Employee Benefits				General Ed K-12	Pre-K	Special Ed K-12	Preschool	School Administration	Instructional Media	Pupil Support Services									
261001060001	SPENCERPORT HIGH SCHOOL		\$7,564,070	\$2,311,579	\$4,643,832	\$1,410,695	\$581,729	\$16,511,905	\$10,964,088	\$0	\$2,272,460	\$0	\$1,060,805	\$383,024	\$1,831,528	\$16,511,905	\$16,233,581	\$278,324	\$16,511,905	\$14,252	\$244	\$6,453,595	\$22,965,500	\$20,163
261001060002	WILLIAM C MUNN SCHOOL		\$3,020,245	\$877,255	\$1,832,724	\$567,604	\$339,653	\$6,637,481	\$4,214,716	\$107,614	\$1,131,811	\$0	\$344,840	\$289,037	\$549,464	\$6,637,482	\$5,927,327	\$710,154	\$6,637,481	\$17,433	\$2,089	\$1,926,446	\$8,563,927	\$25,188
261001060003	LEO BERNABI SCHOOL		\$2,506,001	\$855,007	\$1,580,449	\$567,204	\$331,584	\$5,840,245	\$3,338,069	\$93,424	\$1,238,353	\$0	\$272,629	\$310,561	\$587,209	\$5,840,245	\$5,557,187	\$283,057	\$5,840,244	\$13,521	\$689	\$2,328,734	\$8,168,978	\$19,876
261001060005	A M COSGROVE MIDDLE SCHOOL		\$5,175,683	\$2,222,791	\$3,478,989	\$569,205	\$434,979	\$11,881,647	\$8,062,928	\$0	\$1,716,134	\$0	\$567,354	\$385,194	\$1,150,035	\$11,881,645	\$11,478,569	\$403,078	\$11,881,647	\$13,584	\$477	\$4,787,785	\$16,669,432	\$19,727
261001060006	TERRY TAYLOR ELEMENTARY SCHOOL		\$2,255,305	\$742,104	\$1,409,473	\$567,204	\$338,061	\$5,312,147	\$3,383,367	\$124,087	\$779,380	\$0	\$245,612	\$323,186	\$456,516	\$5,312,148	\$4,821,431	\$490,716	\$5,312,147	\$11,846	\$1,206	\$2,306,069	\$7,618,216	\$18,718
261001060007	CANAL VIEW ELEMENTARY SCHOOL		\$3,246,305	\$966,693	\$1,981,080	\$567,404	\$346,257	\$7,107,739	\$4,608,402	\$87,662	\$1,297,646	\$0	\$280,788	\$362,473	\$490,768	\$7,107,739	\$6,250,160	\$857,580	\$7,107,740	\$13,441	\$1,844	\$2,634,699	\$9,742,439	\$20,951
District Total			\$23,767,609	\$7,975,429	\$14,926,547	\$4,249,316	\$2,372,263	\$53,291,164	\$34,571,570	\$412,787	\$8,435,784	\$0	\$2,752,028	\$2,053,475	\$5,065,520	\$53,291,164	\$50,268,255	\$3,022,909	\$53,291,164			\$20,437,328	\$73,728,492	

Part E - Locally Implemented Funding Formula

Are schools allocated a sizeable portion of their funding via a locally implemented formula?

No

BEDS Code	School Name	Local School Code	Local Formula Allocation	Allocation If Local Formula Fully Funded	Difference	% Funded	Total Funding (See Part C)	Local Formula as % of Total Funding	Other Funding
261001060001	SPENCERPORT HIGH SCHOOL								
261001060002	WILLIAM C MUNN SCHOOL								
261001060003	LEO BERNABI SCHOOL								
261001060005	A M COSGROVE MIDDLE SCHOOL								
261001060006	TERRY TAYLOR ELEMENTARY SCHOOL								
261001060007	CANAL VIEW ELEMENTARY SCHOOL								
District Total			\$0	\$0	\$0		\$0		\$0

Education Law §3614 School Funding Allocation Report

Part F - Narrative Description

1. **(A) Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. (B) Please also describe the role(s) of all relevant stakeholders in such budgetary processes and decision-making. (C) Finally, if schools are allocated a significant portion of their funds—either in part or in full—through a formula, outline the nature/mechanics of the formula and the elements impacting each school’s allocation.**

Specifically, the Division of Budget and the State Education Department would consider a complete response to this question to include explicit answers to the questions included in the rubric below, including a substantive discussion on the translation of students needs into the district's budget (at least 1 sentence per question, when applicable).

A) The budget development process is a collaborative approach including many stakeholders. The Superintendent leads the process with direct input from cabinet (Superintendent, Asst. Supt. for Instruction, Business and HR). The Asst. Supt. for Business develops the budget calendar and budget guidelines, and shares that information with the Board of Education and district administrators.

The Superintendent and Asst. Supt. for Instruction work collaboratively with instructional leaders and teachers throughout the school year developing a robust curriculum that meets all learners. Based on that work, those principles are incorporated into the staffing and classroom requirements.

The budget process is essentially year-round as we provide the Board of Education monthly financial reports. However, the process itself begins in October when the Board of Education establishes revenue and expense parameters for the upcoming year. For example, they determine modest increases in revenue such as a 2% levy increase, a 1% in foundation aid only, and no use of fund balance or reserves. For expenditures, the parameters are usually kept flat but are based on prior years and rollover current staffing. Based on those assumptions a rollover or base budget is developed and presented to the board in December.

During the months of December through March administrators enter their budget requests into the financial software and based on the budget calendar meet with cabinet to review their budgets. The process is completed when the Board of Education approves the budget in April.

B) As previously mentioned, the budget process includes many stakeholders and is very collaborative. Once the budget calendar and guidelines are distributed in October, district administrators and building level principals can begin working on their budget. Building principals work with the team or teacher leaders to help determine the needs of each department.

The Board of Education is involved throughout the budget process. They begin by approving the parameters for the rollover budget presented in December. At least two board members are also

part of the budget focus group that meets 6 times from January to April. The budget focus group consists of members from each of our bargaining units, civic leaders, community members, students, and parent representatives. In addition, budget updates are presented during board meetings to update not only board members but community members as well.

Building principals advocate for the needs of the building. In addition, the parent representatives volunteering on the budget focus group provide invaluable insight and advocacy on behalf of each building .

C) Each building receives a per-pupil spending amount for materials and supplies based on the projected enrollment and trend-line expenses. Although the per-pupil allocation is a flat rate, building principals work closely with the Director of Special Education and Director of Curriculum for specific needs to students with disabilities and ELL populations, and are budgeted for within those budget areas.

2. If applicable, is there anything unique about certain schools which explain why per pupil spending at these locations may be significantly higher/lower than the district average?

One unique identifier is our ELL population. After a year-long analysis, the district adapted our ELL program, so that our ELL learners are housed in two elementary schools instead of one.

Another unique identifier is our special education programs. In order to bring back students into the district and to alleviate overcrowding at any one school, the district has increased programs in two elementary buildings, thus causing a potential salary shift among schools.

The district implemented a pre-K program at one of the elementary schools (Munn) in the 2020-21 year. Based on the NYS approved Budget, the district is now implementing a pre-K class at each of the elementary buildings.

Federal Stimulus funding allowed the district to hire additional teachers and related support service professionals to help mitigate the impact of lost instructional time. Thus, enrollment is relative stagnant (except for the increase in pre-K), salary costs increased which may impact cost per pupils.

3. If applicable, describe any items which the district feels are anomalous in nature and require additional description.

Education Law §3614 School Funding Allocation Report

Part F - Data Justifications

Part A

A-II. District Spending Allocated to Individual Schools

1. **Threshold Triggered:** The per pupil spending amount for Other School Districts (excl. Special Act Districts), calculated by dividing total spending by the reported number of pupils, is outside the expected range of \$15,000 to \$115,000. Please review and revise the entered data or provide a justification below for this significant variance.

Field	State/Local	+	Federal	=	Total	/	Pupils	=	Per Pupil
Other School Districts (excl. Special Act Districts)	127,600		0		\$127,600		13		9,815

District Justification

The 2021-22 budget was based on 2020-21 enrollment and prior year invoices to determine a per-pupil amount. When evaluating final 2020-21 invoices/payments, the district paid \$94,172 for 10 students equaling an average of \$9,417 per student. Based on that data, the calculated \$9,815 seems appropriate even though it's below the expected range.